

## Schedules for submission to external auditor

### Key contact details

### Schedule A

Please complete this form and send it back to us with the Annual Return to ensure we have the correct details for your authority – please print to ensure we can read it clearly

Authority name and reference	CHAPEL ST LEONARDS PARISH COUNCIL. LN080.
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	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	CHRISTINE NEWTON.
Address	32 NEWTOWN SPILSBY Lincs PE23 5LE
Telephone no.	01790 753364.
Email address	chapelparishcouncil@gmail.com

	Chair
Name	MEL TURTON LEIVERS
Address	3 ANDREW AVENUE CHAPEL ST LEONARDS PE24 5TY
Telephone no.	01754. 875468.
Email address	Melleivers17147@btinternet.com

	Person carrying out the independent internal audit
Name	MRS V CLARK.
Address	2 FRITH BANK. BOSTON PE22 7TZA.
Telephone no.	01205 353885.
Email address	virtualpa@consultant.com

If there are any subsequent changes to the above please send us an updated form or e-mail the new details to [angela.j.ellison@uk.gt.com](mailto:angela.j.ellison@uk.gt.com)

## Schedules for submission to external auditor

### Bank reconciliation template

### Schedule B

The model can be applied for reconciliations carried out at any time of the year. Please complete all green cells.

BANK RECONCILIATION		FINANCIAL YEAR ENDING 31 MARCH 2017	
Authority name and reference	CHAPEL ST LEONARDS PARISH COUNCIL. LINO 80.		
Prepared by: Name	CHRISTINE NEWTON	Date:	15.5.17.
Role (Clerk/RFO etc)	CLERK + RFO.		
Approved by: Name	MEL TURTON-LEIVERS	Date:	
Role (RFO/Chair etc)	CHAIR		
<b>Balance per bank statements as at 31 March 2017</b>		£	<b>TOTAL £</b>
List balances on all bank accounts plus petty cash floats at 31 March 2017:			
	CA	5512.86	
	Deposit	12288.17	
			17801.03
<b>Less: any un-presented cheques at 31 March 2017:</b> (normally only current account. List date, cheque number & value. Use separate list if needed )			
	N/A		0
<b>Add any unbanked cash at 31 March 2017:</b> (List date & amount received)			
	N/A		0
			17801.03
<b>TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017</b>			Type equation here.

<i>The net balances reconcile to the Cash Book for the year, as follows:</i>	
<b>CASH BOOK (receipts and payments/income &amp; expenditure schedules)</b>	£
Opening Balance:	16 151 -
Add: Receipts in the year:	141 389
Less: Payments in the year:	139 739
<b>CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017</b>	17801
Must equal total net bank balances above and Section 2, Box 8	

Please complete all shaded boxes and send this form with your Annual Return to:  
 Angela Ellison, Grant Thornton UK LLP, Royal Liver Building, LIVERPOOL L3 1PS  
 or email to [angela.j.ellison@uk.gt.com](mailto:angela.j.ellison@uk.gt.com)

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	CHAPEL PARISH COUNCIL. 41080				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a *100) %	Explanation required? Less than £250 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	59228	68650	9422	15.90	YES
Box 3 -Total other receipts	64418	72739	8321	12.91	YES
Box 4 -Staff costs	58750	62680	3930	6.68	YES
Box 5 -Loan interest/ capital repayments	0	0	0	0	NO.
Box 6 -All other payments	64226	77059	12833	19.98	YES.
Box 9 -Total fixed assets plus long-term investments and assets	251710	251710	0	0	NO.
Box 10 - Total borrowings	0	0	0	0	0.

**Suggested layout for explanations of individual variances**

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	CHAPEL PARISH COUNCIL UN080.	
BOX NO	2	£
(b) Figure in 2017 column		68650
(a) Figure in 2016 column		59228
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		9422

Reasons (as many as are applicable)	Amount £
Reason 1 Increased to cover loss of Support grant	8200
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	8200.
(f) Unexplained amount £ of total variance at (d - e)	1222
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	.2
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES.



Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	CHAPEL ST LEONARDS PARISH COUNCIL	
BOX NO	3.	£
(b) Figure in 2017 column		72739
(a) Figure in 2016 column		64418
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		8321

Reasons (as many as are applicable)	Amount £
Reason 1 Increased income from Cemetery	6826
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	6826
(f) Unexplained amount £ of total variance at (d - e)	1495
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	2.32
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



**Suggested layout for explanations of individual variances**

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	CHAPEL ST LEONARDS PARISH COUNCIL.	
BOX NO	4	£
(b) Figure in 2017 column		62680.
(a) Figure in 2016 column		58750.
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		3930.

Reasons (as many as are applicable)	Amount £
Reason 1 INCREASE IN CLERK'S HOURS	2130
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	2130
(f) Unexplained amount £ of total variance at (d - e)	1800
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	3.06
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES.

**Suggested layout for explanations of individual variances**

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	CHAPEL ST LEONARDS PARISH COUNCIL	
BOX NO	6.	£
(b) Figure in 2017 column		77059
(a) Figure in 2016 column		64226
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		12.833

Reasons (as many as are applicable)	Amount £
Reason 1 STAFF COMPENSATION CLAIM	12.000
Reason 2 PROFESSIONAL FEES.	800.
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	12800
(f) Unexplained amount £ of total variance at (d - e)	33
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	0.05
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES.

**GRANT THORNTON** Schedules for submission to external auditor

Schedule E

Analysis of earmarked reserves

Authority name and reference	CHAPEL ST LEONARDS. PARISH COUNCIL. LN 080
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
TO REPAY LOAN FROM ELDC	short	12 000 -
(a) TOTAL		12.000 -

Note: \* short-term investments would be included in Box 8 of the Accounting Statements in the Annual return; long-term investments would be in Box 9.

Please provide an explanation for any high level of general reserves if over 3 times (or less than 0.1) of the precept/rates and levies.

	£
(b) Precept/rates and levies (Accounting Statements Box 2)	68 650.
(c) Balance carried forward (Accounting Statements Box 7)	17 801
(d) Amount of balances less total earmarked reserves (c - a)	5 801
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	0.08.

Reason if over 3 times or less than 0.1  
 NO RESERVES AND FUNDS HELD OVER TO REPAY COMPENSATION CLAIM




DECLARATION OF STATUS OF PUBLISHED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

1. The statement of accounts for Chapel St Leonards Parish Council  
published today is unaudited and may be subject to change.

*\* insert name of Smaller Authority*

2. Signed by:

Signature:  \_\_\_\_\_

Date: 14.6.17 \_\_\_\_\_ 2017

RESPONSIBLE FINANCIAL OFFICER

INSERT NAME OF SMALLER AUTHORITY

CHAPEL ST LEONARDS PARISH COUNCIL

## NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE

## EXERCISE OF PUBLIC RIGHTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)  
The Local Audit and Accountability Act 2014

NOTICE	NOTES
<p>1. Date of announcement <u>14.6.17</u> (a)</p> <p>2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:</p> <ul style="list-style-type: none"> <li>• <b>Inspection:</b> Any persons interested may inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31 March 2017 these documents will be available during the period specified in paragraph 4 on reasonable notice on application to the person in paragraph 3 below.</li> <li>• <b>Questions and objections</b> to the external auditor: Local Government electors and their representatives have rights to: <ul style="list-style-type: none"> <li>• question the auditor about the accounting records: and</li> <li>• object to the accounts or any item in them. Written notice of an objection must be given to the external auditor and a copy sent to the Authority. Objections must concern a matter of which the external auditor could make a public interest report or apply for a declaration that an item of account is unlawful.</li> </ul> </li> </ul> <p>The auditor can be contacted at the address in paragraph 5 below for this purpose.</p> <p>3. Person to which you can apply to inspect the accounts (b)</p> <p>Name: <u>CHRISTINE NEWTON.</u></p> <p>Position: <u>CLERK + RFO.</u></p> <p>Address: <u>THE PARISH OFFICE ANCASTER AVENUE</u></p> <p>Tel no: <u>01754 875032</u></p> <p>Email: <u>chapelparishcouncil@gmail.com.</u></p> <p>4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 <u>working</u> days: (Accounts and Audit Regulations 2015, Regulation 15(1))</p> <p>commencing on (c) <u>15.6</u> 2017</p> <p>and ending on (d) <u>27<sup>th</sup> July</u> 2017</p> <p>5. Your appointed auditor is:</p> <p>Grant Thornton UK LLP (for the attention of Mark Heap) Royal Liver Building, Liverpool L3 1PS Tel: 0151 224 7200</p> <p><i>For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – A Guide to Your Rights are available from the National Audit Office website.</i></p>	<p>(a) Insert date of publishing of this Notice</p> <p>Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.</p> <p>Other documents must also be published with this Notice:</p> <ul style="list-style-type: none"> <li>o approved Annual Governance Statement</li> <li>o approved Accounting Statements</li> <li>o Declaration of status of accounts</li> </ul> <p>(b) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the accounts, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents</p> <p>Publics rights are set out in the Accounts and Audit Regulations 2015</p> <p>(c) The commencement date is treated as being the day following the publication of this notice and other documents as noted at (a) above. (Regulation 15(3))</p> <p>(d) The period for exercise of public rights between (c) and (d) must be a single period of <b>30 working days</b> (Regulation 14(1)) and must include the <b>first 10 working days of July</b>. Exclude weekends and public holidays. (Reg. 15(1)(b))</p>